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**GRANTS TO DISTRICT LOCAL BOARDS
ON ACCOUNT OF
PRIMARY EDUCATION**

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HISTORICAL

In order to understand the existing financial relations between the Local Authorities and the Government, it is necessary to go back to the time when the present Primary Education Act was passed.

It was in 1922 that the then Minister for Education (Dr. R. P. Paranjape) introduced the Bill that later on became the Primary Education Act of 1923. Clause 13 of this Bill only stated that Government would bear two-thirds of the cost of Primary Education and that the Local Authorities will have to bear the remaining one-third. The Honourable Minister added the following comment on this clause in his introductory speech :—

“At the present moment, taking the Presidency as a whole, for Primary Education, the Local Boards spend only about 12 per cent and the Government spends 88 per cent. This Bill proposes that the grant to Local Boards will be two-thirds. If then we ask the Local Bodies to change their contribution to $33\frac{1}{3}$ per cent, all the new resources which are to be given to them according to the Local Boards Act would be eaten up and more than eaten up in finding the remaining 21 per cent. What is intended in fact is this, that the present grants that are being given to the District Local Boards are not to be reduced and the scale of two-thirds will be applied to the new expenditure that will have to be incurred in the expansion of education on an optional basis and the introduction of compulsory education.”—*Legislative Assembly Debates*, p. 395.

During the course of the debate, it was pointed out that the speech of a Minister is not a part of the statute and the House insisted that the assurances given by the Honourable Minister in his opening speech should be incorporated in the Act itself. Section 13 of the Act as it stands now, was a result of this insistence.

GRANTS TO D.L.B.S ON ACCOUNT OF PRIMARY EDUCATION

At the time of the Second Reading of the Bill, there was a heated and a prolonged debate on the question whether Government should bear three-fourths of the additional cost or two-thirds. The following speech which the Honourable Minister made on the occasion is quoted here at length because it reveals the intentions of those who framed the Act. He observed :—

“It is only in very rare instances, Sir, that a legal financial liability has been undertaken by Government by means of sections of a statute, and in order to allay the fears of the public and of this Council that the Government might later on come and say that they will not give any money, we have put this legal liability on Government, and the Compulsory Education Committee and Government understand that legal liability does not mean the maximum liability. It means the minimum liability below which Government cannot go. The Compulsory Education Committee have said, and Government quite agree with it, that in certain cases in the case of very poor districts, it may be necessary to increase the scale of grant, and Government accept that position. For example, in the case of very poor districts with a very large population but very small income, especially from local fund cess, they will not be able to meet all the liability, the one-third liability....

A large number of members here talked about the reduction of grants. It has been mentioned over and over again that we contemplate no reduction whatever in the actual amounts of grants paid to the local bodies. What is being done is a reduction in the percentage of grants on the additional expenditure, which is a far different thing, and I hope that the legal members who are at present in this house will not confuse the issues in this matter. It seems that they are not satisfied with the assurance that I gave to them. That assurance has been made clear not only in my speech, but in the words of the clause, namely that the claims of the Local Boards to receive the grants which they at present get are not affected by the first clause in the Bill. I do not think anything more is required to make that position clearer. The percentages on the new expenditure have been guaranteed to them by statute, and, so far as I know, that is a liability which can be enforced in a court of law.”—*Legislative Assembly Debates*, pp. 1156-57.

Such, then, were the intentions of Government when the Act was passed and such were the assurances that were solemnly given to the public. Unfortunately, the policy pursued by Government afterwards was just the opposite of these utterances. The rules framed under the

Act were inconsistent with the spirit of this clause and these assurances, and tried to lessen the liability of Government. The several executive orders that were passed from time to time (now embodied in the Code of Orders Relating to Expenditure on Primary Education) also tended in the same direction. Every possible technicality was put up and every excuse was availed of to disallow expenditure for Government grant with the result that the statutory liability of two-thirds became the maximum, instead of the minimum liability and the actual Government contribution towards expenditure on Primary Education often fell far short of that. The following analysis of the present position is a fine commentary on the speeches of the Honourable Minister in 1922 :—

(1) According to Section 13(2) of the Act, Government is bound to pay to the Local Authorities a grant equal to the Datum-line, unless it is satisfied that the funds of the Local Authorities are likely to be abused. It would therefore, appear that the Local Authorities must get the Datum-line grant even if their expenditure is less than the Datum expenditure, provided that they used the savings in the interest of education. But Primary Education Rule 109(a) is clearly contradictory to the spirit of this section.

(2) From the debates and the speeches, it is clear that the intentions of those who framed the Act were that Government should bear two-thirds of all the additional expenditure. But the rules introduced the words “approved expenditure” for the first time. And all subsequent experience shows that this unhappy word ‘approved’ has been a powerful weapon in the hands of Government to evade its legitimate liabilities. No consideration was given to the fact that the expenditure was legitimate, urgent, or even absolutely necessary ; but it was disallowed on the only ground that it had not the sanction of Government. This policy was clearly in contradiction of the assurances of 1922.

(3) The legal position today stands as under :—

(i) Government is bound to pay two-thirds of the actual or estimated *additional* cost of a compulsory scheme sanctioned by them, whichever is less.

If for very natural and legitimate reasons, the actual expenditure on a Compulsory Scheme exceeds the estimates, Government is not bound to bear its full share of two-thirds of the actual expenditure unless the additional items also are specifically sanctioned by Government.

(ii) There is no statutory obligation on Government to bear its share of the cost on schemes of voluntary expansion.

(iii) The Honourable Minister had assured that the grants that were then paid to the Local Authorities were not to be reduced. But unhappily enough, Section 13(2) is negatively worded. It only states that the Act does not affect the existing claims of the Local Authorities. It has now been held that the Local Authorities had no *legal* claims to any grant before the Act was passed and that grants were purely discretionary. As Section 13(2) does not confer any new claim upon the Local Authorities, it is held that even Datum-grants are discretionary and can be reduced !

This is clearly not what we were assured in 1922.

(4) When the Act was passed, the general position was that Government was very keen to introduce compulsion all over the province in a period of about ten years. But it was feared that the Local Authorities were not so eager and would not co-operate fully with Government in this laudable object. It was therefore, provided in the Act [Section 10(3)] that each local authority was to prepare a complete programme of compulsory education within a period of ten years (Primary Education Rule 132). If it failed to do so, Government could call upon it to do so [*Vide* Section 10(2)]. If it did not prepare a scheme even after this, or if it failed to work out the scheme properly after it was sanctioned, Government was to appoint its own officers to prepare and execute the scheme and recover the share of the cost of the Local Authority by coercive measures (*Vide* Section 26). But the events that followed were precisely opposite to these pious resolutions. The Local Authorities came forward to bear their share of the cost. Local Authority after Local Authority submitted schemes of expansion and compulsion. But Government did not sanction them and even evaded to pay its share on several lacs of legitimate expenditure on Primary Education. The events have proved that the Local Authorities do not need the provisions of Sections 10 and 26 ; but it is absolutely necessary to bind down Government, in the most unambiguous terms, to its legitimate share of the cost of Primary Education and to sanction, within a prescribed time, schemes submitted by Local Authorities.

The foregoing discussion would have made it clear that the basic assumptions of the Primary Education Act of 1923, do not exist any more and that it is necessary to reconsider the whole position a fresh if we are serious about the spread of education in our province.

2. Datum Grants.—Before coming to a detailed examination of the grounds on which a revision of the present system is necessary we would like to state the grants as they are given now.

At present, the Local Authorities get grant on the following basis :—

(i) A fixed grant, called the Datum-line grant, which is equal to the expenditure on Primary Education in 1924-25 *minus* 11/12ths of the local assets in that year (*Vide* Appendix I).

(ii) Two-thirds of all additional *approved* recurring expenditure.

(iii) Grants on non-recurring expenditure as per Primary Education Rule 114, *as funds become available*.

But it has to be remembered that a good deal of legitimate expenditure was being disallowed for grant on various technical grounds till 1940-41. Recently, Government have announced that they will admit all expenditure incurred up to 1938-39 for purposes of Government grant and accordingly a provision of Rs. 5,60,000 has been made for the purpose in the budget for 1941-42. This is really a very welcome step. But the disallowance of large amounts in the past has crippled the resources of many a Local Authority.

3. Revision of Datum-line grants is necessary.—After a very careful consideration of the question, we have come to the conclusion that a revision of the present basis of grants to Local Authorities is absolutely necessary. Our reasons for this conclusion are :—

(i) We would like to state at the outset that whatever basis is adopted for grants to Local Authorities it must be such that the achievement of universal compulsory elementary education must be realisable on it. This, in our opinion, is the most important condition that every basis should satisfy.

We can easily show that it will *never* be possible to realise the ideal of compulsory elementary education on the present basis.

In round figures, the total population to be served by the District School Boards of the province is 1,50,00,000 (Census of 1931). Taking the number of children at 15 per cent of the population, we find that the District School Boards will have to provide for 22,50,000 children. At present the cost of educating a child in primary schools comes to Rs. 13. But we shall assume that this cost will be reduced to Rs. 10 per head by adopting money-saving devices like the shift-system, aided schools, etc. Even at this low rate, the total cost of Primary Education will come to Rs. 2,25,00,000. Of this, an amount of Rs. 73,00,000 is fixed as the Datum-line and will be borne by Government. The remaining expenditure of Rs. 1,52,00,000 will have to be shared between the Government and Local Authorities and the contribution of the latter will have to be Rs. 44,00,000. Are they able to make it ?

The Kale Committee have recommended that the Local Authorities should devote 10 pies of the cess to education. This recommendation

cannot be isolated from the others because the Local Authorities will not be able to do so unless Government also accepts the other recommendations. We shall assume for a moment that Government is going to accept all the recommendations of the Kale Committee. Even then the total contribution of the District Local Boards will come to Rs. 17,00,000 or so. How can the Local Authorities then meet their quota of Rs. 44,00,000 ?

It will, therefore, be seen that though the preamble of the Primary Education Act of 1923 stated that the object of the Act was to introduce Compulsory Primary Education at a very early date, it was practically nullified by its financial provisions. If, therefore, we are serious about the introduction of compulsory education, it is our first duty to revise the basis of grants to Local Authorities.

(ii) Secondly, in spite of its high-sounding preamble and sections, even the framers of the Act, it appears, did not aim at anything more than doubling the number of pupils in schools. In 1921-22 when the Act was passed, the number of pupils in schools was 8,00,000 (including Sind). The Compulsory Education Committee, on whose report the Act was mainly based, had chalked out a programme under which compulsion was to be enforced in the case of boys only in the first instance and the education of girls was to be expanded on a voluntary basis. They estimated that this would bring in five lakhs of boys and one lakh of girls i.e., double the number of pupils. Explaining the financial provisions of the Act, the Hon. Minister for Education has observed :—

“I assume in these figures, that by our extended programme, the number of new children that we shall bring into our schools will be approximately the same as we have at present at the end, at any rate, of six or seven years. I do not expect that our programme will do more than double the number of children in six or seven years. I look ahead as far as six or seven years, which is quite a long time to look forward to. Take, for instance, a district like Satara which my Hon'ble friend Mr. Jadhav mentioned. There are 22,114 children at school. Supposing we want to have an equal number of children once for all, the cost at Rs. 17 per head, which is the cost mentioned by the Compulsory Education Committee and which I accept as being suitable in the case of Local Board schools, the extra cost of educating these additional children, numbering 22,000 and odd, would be Rs. 5,45,922. Out of this the contribution of one-third by the Local Board as was contemplated in the original draft of the Bill, would be Rs. 1,81,974. Now, in this case the receipt to the Local Board from the additional anna cess would be Rs. 1,81,269 just barely sufficient, I therefore under-

stand that the Satara District could be on the border line. If they were to expend the whole income from the additional anna cess on educational purposes the Satara District will just be able to meet its liability.

Rao Bahadur R. R. Kale : For Boys ?

The Hon'ble Dr. R. P. Paranjape : For doubling the number of children. On the other hand, there is a large number of districts which are in a far better position than this. Take, for instance, a district like West Khandesh. There are at present 15,092 children at school. To double that number we require an additional cost of Rs. 2,56,068. One-third of this, which would be the cost that will have to be borne by the Local Board, will be Rs. 85,561, and the receipts from the one anna cess would be Rs. 1,56,000 and odd. Consequently, it is far less than two-thirds of this additional one anna cess. The main difficulty will arise not in carrying out the programme chalked out by the Compulsory Education Committee because that programme applies mainly to boys, and to a certain extent only in the case of girls. The main difficulty might arise when we want to extend the policy to the same extent in the case of girls, as it is proposed to extend it in the case of boys. The difficulty would arise after ten years, when Government would possibly take further measures to apply compulsion in case of girls also. The difficulty would arise then ; but I do not think that the Council would be well-advised in throwing out a measure which meets all the necessities of the case for the next six or seven years."—*Legislative Assembly Debates*, pp. 1156-58 on 14-12-22.

In a way, the Act has served its purpose. In 1921-22 there were 5,52,461 boys and 1,40,116 girls in our province (excluding Sind). In 1938-39, there were 9,85,890 boys and 3,36,718 girls in our Primary schools. That is the total number of pupils has increased by 6,30,089—more than the number estimated by the Committee—and is nearly doubled. The number of girls has increased by nearly 230 per cent. In Satara there are now 94,501 pupils—four times the number in 1921-22 ; and in West Khandesh, the number of pupils has increased to 58,699—a rise of 293 per cent. The difficulty mentioned by the Hon. Minister has already arisen and the financial provisions of the Act have largely ceased to be helpful. To continue the same system even now is to put an end to all progress.

(iii) Thirdly, the various districts in the province get very unequal amounts under the Datum-line. Whatever the intentions of Government in fixing the grants on the present basis, an analysis of the figures

will show that some districts get an initial advantage over others. The grants have no relation to the needs and economic positions of the districts, and many of them feel—and we believe rightly—that they have received a step-motherly treatment at the hands of Government. Even as early as the first introduction of the Bill which later became the Primary Education Act, 1923, the Hon. Mr. B. V. Jadhav remarked :—

“Now, according to the scheme of the honourable mover, the sums that have been paid up till now will be continued, and only one-third of the portion that will be required to supplement the educational budget will be levied from the rural districts. I need not quote figures, Sir, because they are not available to me, but it is quite plain that where larger expenditure is incurred now, smaller expenditure will be required and only one-third of that required small expenditure will be levied by the Local Boards and two-thirds will be provided by Government ; (on the other hand) where small expenditure is incurred up till now, a larger amount will be required and one-third of that larger portion will have to be paid by the District Local Boards, which are poor and which are unable to pay. Is it a punishment, Sir ? Does the Honourable Minister want to levy higher taxation on the backward districts for remaining backward so long, and is he so very lenient to (other) districts because they are forward ? It is just like—

‘More shall be given unto him that hath,

And from him that hath not, will be taken away little he hath.’

I strongly protest, Sir, against that principle and I think it will be much better if the financial clauses of the Bill are revised. I would, therefore, request the Honourable Minister to withdraw the present Bill and to redraft it on sounder lines.”—*Legislative Assembly Debates*, pp. 483-484.

The feeling expressed in these lines has gained ground during recent years. That it is a legitimate complaint will be seen from column 8 of Appendix I. Considered on the basis of population—which is the most equitable basis—we find that grants vary from Re. 0-14-10 per head in Broach District to Re. 0-2-7 per head in the Bombay Suburban District. Such a wide discrepancy cannot be defended on any grounds.

(iv) Fourthly, we feel that the present basis is extremely arbitrary. A rational and equitable basis of grants will be that of population, supplemented by a consideration of the economic capacity of the districts, its population of backward classes, its natural handicaps, the cost of living and so on. But to select one particular year and to fix the expendi-

ture in that as the Datum-line for all time to come is a very arbitrary procedure. It is high time that we abandon such a basis for grants.

(v) Fifthly, the present basis does not take into consideration the economic, social and natural differences between a district and a district, but lays down that every district shall bear the same share of the additional cost of primary education. We shall compare here two districts from the Southern Division, viz., Dharwar and N. Kanara :—

	Dharwar.	N. Kanara.
Area under cultivation	67%	14%
Local Cess	Rs. 2,12,000	Rs. 51,000
Population to be served by the District		
School Board	9,32,439	4,17,835
Income per capita	Re. 0-3-8	Re. 0-1-11
Density of population	239	106
Average population per village ..	649	284
Other considerations		Forests, Malaria, Higher cost of life, etc.

It will easily be seen from the above analysis that N. Kanara has a large number of set-backs when compared with Dharwar. And yet we treat them as equal districts so far as grants are concerned and expect each of them to contribute the same percentage of the additional cost of Primary Education. In fact, we are actually giving a more favourable treatment to Dharwar than to N. Kanara. Is this not sheer injustice ? Should we not take into consideration the economic capacity of a District as, for example, they do in Punjab ? Such a contingency was envisaged in the speech of the Hon. Minister quoted above but nothing has been done to give effect to his assurances.

The following quotation from the report of the Hartog Committee will be found interesting in this connection :—

“The question of what that share should be is important. If Government aid is given to all districts in the same ratio to the amount raised locally, it follows inevitably that the richer districts or parts of districts will forge ahead, and obtain an ever increasing share of the resources of Government available for educational purposes, leaving the poorer districts behind. The contrast between rich and poor districts or parts of districts will be accentuated ; and the poorer districts, which have just as much need of educational facilities and more need of help, may find that, being last in the field, there is no money left to enable them to apply compulsion even when they are ready to do so. The

poorer districts or parts of districts should, therefore, be required to bear a smaller share of the cost of compulsion than the richer ones."

4. How District Boards are financed in other provinces.—Before taking up the discussion of an alternative basis for grants, we would like to give a brief analysis of the basis on which Local Authorities are financed in other provinces. The following note is based on the information received from the Directors of Public Instruction of other Provinces. Small comments of ours have been added where necessary.

1. *Bihar*.—As regards District Boards, the Districts are divided into three classes:—

- (i) those with a cess income of less than Rs. 150 per thousand of the population ;
- (ii) those with a cess income ranging from Rs. 150 to Rs. 250 per thousand of the population ;
- (iii) richer Boards.

Each class receives a fixed grant *per head of the population* calculated as under :—

- (a) Class (i) gets 2 annas per head ;
- (b) Class (ii) gets $1\frac{1}{2}$ annas per head ;
- (c) Class (iii) gets $1\frac{1}{4}$ annas per head ;

Secondly, Boards in Class (i) are normally required to spend on education 10 per cent of their cess income, Boards in Class (ii) $12\frac{1}{2}$ per cent, and Boards in Class (iii) 15 per cent.

The principle is that the richer Boards receive less from Government and are expected to spend more from their own funds.

2. *Orissa*.—The grant to the District Boards is paid at the rate of annas two *per head of the population*.

N.B.—The system in Bihar and Orissa is the same in essentials. Orissa has continued all the institutions and ideas of Bihar even after separation. Obviously, it will take some more time before it evolves a system of its own.

There are two good principles involved in this system : Firstly the grants are based on the population ; and secondly they also take into consideration the economical position of the Districts. The main defects of the system are its inelasticity and inadequacy. The grants were based on the census of 1921 and remain unchanged to this day. It is absolutely necessary that the amount should be revised every ten years

according to the growth of population. Secondly, the per capital grant is very low.

3. *Punjab*.—The districts are graded according to their economic resources. Each district has a grade between 50 to 100. The poorer the district the higher the grade.

The grant of the preceding year is considered as the basic grant for the next year and so on. The grant in any year is calculated on the following formula :—

$$\text{Grant due} = \text{Grant paid in the preceding year} + \frac{\text{grade of District}}{100} \times \text{increase in expenditure during the year.}$$

There are, of course, some upper limits to the increase allowed under the several items of expenditure.

It will be seen that no District gets less than half the increase in expenditure. Three Districts get *all* the increase as their grade is 100. Most of the Districts are graded between 60 and 70.

N.B.—The interesting feature of this system is its adjustability to the varying economic conditions of the Districts. Also the basic grant given varies from year to year.

4. *Bengal*.—At present, District School Boards are being established and control over Primary Education is being transferred to them from the District Boards.

Each School Board is given a fixed grant based on the average expenditure, in recent years, on Primary Education in the District. To this is added a further grant based on the population of the District.

N.B.—There are three notable features of this system.

- (i) The fixed grant is arbitrary as in Bombay.
- (ii) The additional grant is based on population.
- (iii) The system is not made elastic to suit the varying economic conditions of the Districts.

5. *Sind*.—The system is the same as in Bombay.

6. *Madras*.—The grants to Local Authorities in Madras are of 3 types :—

- (i) A fixed grant paid to each Local Authority on the basis of the average, of the grant paid in three years 1932-33 to 1934-35.

- (ii) A grant equal to the educational cess raised by the Local Body in the preceding year.
- (iii) A grant equal to half the cost of the Manual Training Classes opened with the approval of Government.

N.B.—The system in Madras has all the defects of the Bombay system and some more. Its basis is as arbitrary as in Bombay ; it ignores, as in Bombay, the economic differences between a district and a district. And lastly, it gives a grant equal to the local income whereas Bombay gives twice the amount.

7. *North-Western Frontier.*—The system in N.-W.F. Province is peculiar and is a class in itself. The usual custom is that the Government gives a fixed grant and leaves the Local Authority to balance the budget. But in N.-W.F. this custom is reversed. The Local Authority pays 25 per cent of its cess and the Provincial Government gives a grant equal to difference between the total budgetted amount and the local cess plus educational income (fees, contributions, etc.).

8. *Central Provinces.*—Government gives block grants to Local Authorities but it is not possible to ascertain the basis on which these grants are based.

9. *Assam.*—The cost of Primary Education is a charge on the revenues of Municipalities or Local Boards. But Government gives them a grant when they are unable to meet the demand for a public school on condition that they do not reduce their expenditure on Primary Education and pay a minimum salary of Rs. 12 p.m. to the teachers.

5. **Different Types of Grant.**—It will be seen from the above analysis that the basis of grants to Local Authorities is generally of three types, viz. :—

- (i) Government gives a fixed block grant to a Local Authority.
- (ii) Government bears a fixed percentage of the total cost on Primary Education.
- (iii) Government makes a fixed grant and bears a fixed percentage of the additional expenditure.

In our province, we adopt the second basis for Municipalities, and the third for District Local Boards. Also block grants are given to both Municipalities and District Local Boards for certain items such as physical education, etc. Moreover the grant to the Bombay Municipality is a block grant of Rs. 8,95,000. Our system, therefore, is a strange combination of all the different types.

We shall now examine the pros and cons of each of these types of grants.

6. The Block Grant.—The simplest and apparently the most attractive form of grants is the block grant. It has two distinct advantages. The first is administrative simplicity. If this system is adopted, all the worry and trouble that we undergo at present in audit notes, replies to it, admissibility of expenditure, and the hundred allied questions will disappear at once. Secondly, both Government and Local Authorities will know their definite liabilities and shall be able to budget with far greater certainty than they can do at present. What happens very often is that either the Local Authorities spring a number of surprise claims against Government for which it cannot find money at short notice, or Government very often lets down the Local Authorities by not admitting their legitimate expenditure and thereby putting them in a very awkward corner. Neither of these unpleasant things can happen under a block grant system. The charge of iniquity that is so often levelled against the present system of grants will also disappear if we fix the block grants on the basis of the population of a District and its social and economic condition.

As against these advantages, the system has strong disadvantages also. Administrative simplicity or budgetary certainty are not the be-all and end-all of the Education Department. These might be very desirable things but it is our duty to look to the interests of education first. We are afraid that under a system of block grants, the interests of expansion will greatly suffer. Our reasons are :—

(i) Under a system of block grants, the share of Government becomes determinate and the whole responsibility of expansion is thrown upon the Local Authorities. The resources of the Local Authorities are so slender that in spite of all their desire to the contrary, they will not be able to achieve expansion on account of financial difficulties. To make them *entirely* responsible for expansion, even for a number of years, is therefore, not advisable in the interests of education.

(ii) If we want to introduce compulsion all over the province at an early date, we shall require an additional amount of a crore or two. To this end, we shall have to propose a scheme which shall provide for *increased* expenditure *every year*. For example the Punjab system is one of such a type. The system of block grants will, we fear, fail to achieve this most desired result.

(iii) There are two other important considerations. When a system of block grants is adopted, the grants are generally fixed more with

reference to the financial position of Government at the time of fixing them rather than with reference to the necessity of expansion in the particular district. Secondly, once the grants are fixed it is very difficult, if not impossible, to get them revised though it is understood that they require periodical revision. In Bihar and Orissa, for example, the grants were fixed in 1921 and remain unrevised to this day. Though these two factors do not arise in a theoretical discussion of the subject, they are the most formidable practical difficulties.

(iv) It is easy to fix block grants on the basis of present expenditure with due allowance for anticipated expansion. But this will simply perpetuate the inequalities we have pointed out. But difficulties arise as soon as we try to adopt a basis of equitable distribution. Either Government will have to provide *immediately* a very large additional amount or the progress in some districts will be completely stopped. The first alternative is as difficult as the second is undesirable.

(v) We would like to state here the experience of C. P. Government where a system of block grant prevails. As the responsibility for expansion mainly rests on the L.A.s and as they have no resources to expand, they generally resort to the following two methods to secure expansion :—

- (1) A percentage cut in the salaries of teachers.
- (2) Reducing the scales of salaries (These now vary from District to District).

Both these expedients are questionable and their evil effects are reported in the departmental report year after year.

Such experience must make us hesitate before we adopt such a basis in our province.

7. The Percentage Basis.—We adopt this basis in assessing grants to Municipalities. We are of opinion that this should be continued, and therefore we do not propose to discuss the subject at this stage.

8. The Datum Basis.—This brings us to the conclusion that the best basis for grants to District Boards is the following :—

(i) Government should make a fixed grant for each district. This should neither be arbitrary nor iniquitous. It should mainly be based on population ; but it should take due note of the economic position of each District, social factors like the population of backward classes, and natural handicaps like forests, low density of population, etc.

(ii) Secondly, Government should bear two-thirds of additional cost of Primary Education in the District. There should be definite rules regarding admissibility of expenditure and it should be obligatory on Government to bear its due share of the additional cost.

Such a basis, if adopted, will have the following advantages :—

(i) It will remove the inequalities of the existing system.

(ii) It will provide for an ever-increasing fund for educational expenditure. Because it will leave the initiative for expansion in the hands of L. A.s and make it *obligatory* on Government to bear their share according to rules. The system will therefore, be extremely suited for rapid expansion.

(iii) The most important defect of the present system, viz., the evasion by Government of its legitimate burden will be removed because the items and extent of admissibility of additional expenditure will be definitely laid down by rules.

(iv) Lastly, this basis will cause the minimum of administrative dislocation as it continues the existing arrangements minus their defects. It can be brought into effect even without amendment of the Act.

Of course we must admit that some complicity of administration will remain under this proposal. But we should be prepared to put up with it in view of its advantages.

9. General considerations.—Before coming to our proposals regarding the fixation of Datum-grant, we would like to discuss the general factors that affect the cost of education under a Local Authority. We divide them into three groups—economic, physical and social and proceed to their consideration seriatim.

Economic Factors.—We shall have to consider the economic capacity of each district as represented by the amount of the Local Rate collected in the area. This is the main source of the revenue of Local Authorities and on it will depend the capacity of the district to contribute towards the cost of Primary Education. The total Local cess in our province is Rs. 22.11 lakhs in round figures calculating it at the uniform rate of one anna in a rupee of Land Revenue (For purposes of comparison we have ignored differences in rates from district to district). This means a revenue of Re. 0-2-5 per capita. A scrutiny of the figures given in Appendix II will show that the following districts are below the provincial average :—

				Rs.	a.	p.
Ratnagiri	..	..	..	0	0	9
Panch Mahals	..	..	..	0	1	4
Poona	..	..	..	0	1	7
Satara	..	..	..	0	1	8
Sholapur	..	..	..	0	1	10
Bijapur	..	..	..	0	1	10
Thana	..	..	..	0	1	10
Nasik	..	..	..	0	2	1
Kolaba	..	..	..	0	2	0
Belgaum	..	..	..	0	2	2
Nagar	..	..	..	0	2	2

Physical Factors.—Among the physical factors that hamper the growth of Primary Education are (1) Low density of population, (2) small and scattered villages, and (3) forest areas. We propose that due consideration should be given to the Local Authorities for these handicaps while fixing the Datum-line grant. This is the only way in which the several Local Authorities can be put on an equal footing in their race for realising the goal of universal Primary Education.

Regarding (1) we find that the average density of population in our province is 232 persons per square mile. The following districts have a density smaller than this average :—

1. North Kanara	..	..	106
2. West Khandesh	..	..	121
3. Ahmednagar	..	..	149
4. Bijapur	..	..	152
5. Nasik	..	..	170
6. Sholapur	..	..	192
7. Broach	..	..	228

Regarding (2), we find that the number of villages and towns in our province is 21,668 and out of which 12,284 are below 500 and 9,384 are above 500—their relative percentages being 57 and 43 respectively. The population of the province is 18 millions of which 3 millions or 17 per cent is in villages below a population of 500. It is our experience that the cost of education is inversely proportional to the average size of villages. In North Kanara, for example, where there is the largest number of small and scattered villages, the cost of education is highest in the rural areas of our province. We have compared the several districts from this point of view and we find that the following districts are below the provincial average :—

District.				Percentage of villages below 500	Population in villages below 500
1				2	3
1.	Broach	...	...	—	18
2.	Panch Mahals	...	...	—	22
3.	Thana	...	...	64	32
4.	Ahmednagar	...	...	—	20
5.	West Khandesh	...	...	69	27
6.	Nasik	...	...	64	26
7.	Bijapur	...	...	—	19
8.	North Kanara	...	...	86	33
9.	Kolaba	...	...	77	42

The figures for all the districts are given in Appendix IV.

Regarding (3) we find that the total area under forests in our province is 8.3 million acres, giving an average of .4 million acres per district. The following districts have forest areas in excess of this average :—

North Kanara	..	2.0 million acres.
West Khandesh	..	1.3 " "
Thana	..	0.8 " "
Nasik	..	0.8 " "

Social Factors.—Appendix V gives the population of each district classified under Advanced, Intermediate, and Backward. We propose that the population of the Backward Classes should be taken into consideration while fixing the Datum-grant of a district. As we have a special responsibility about the socially backward classes and as it is necessary to make special efforts to spread education amongst them, we feel that a Local Authority which has to provide for an unusually large number of Backward Class population should be given some special consideration. The total population of Backward Classes in our Province is 37,51,000 or 21 per cent. We need not, therefore, consider the case of districts where the percentage of Backward Class people is less than 21. The districts wherein the percentage is more than 21 are :—

1.	Surat	..	..	47%
2.	West Khandesh	..	..	45%
3.	Thana	..	..	45%
4.	Panch Mahals	..	..	37%
5.	Nasik	..	..	31%
6.	Broach	..	..	31%
7.	Ahmednagar	..	..	27%
8.	Sholapur	..	..	22%

9(5). The *consolidated* effect of all these factors is given in Appendix VI.

A careful study of these figures will show that the only districts that require special treatment are :—

N. Kanara.
Thana.
Nasik.
West Khandesh.
Ratnagiri.
Panch Mahals.

We, therefore, recommend that the basic grant should be fixed at Re. 0-9-0 per head in all districts except the above. For them we would recommend the following rates :—

<i>District.</i>	<i>Extra grant per capita.</i>		
	Rs.	a.	p.
N. Kanara	0	2	0
Ratnagiri	0	2	0
Panch Mahals	0	2	0
Thana	0	1	0
Nasik	0	1	0
West Khandesh	0	3	0

At present, West Khandesh is already getting grant at Re. 0-12-0 per head. We, therefore, would recommend the continuance of the grant. We also find that the following four districts get a larger grant than what they would have under our proposals, viz. :—

Dharwar.
Kaira.
Surat.
Broach.
Ahmedabad.

We do not propose to cut down their grant but we would recommend that their present Datum-line grant should be continued. As will be seen later, the initial advantage that they have will disappear in a few years.

In Appendix VII we have worked out the financial aspect of our proposals. We find that the net increase in the Datum-grant would be Rs. 19,40,000. The total expenditure, in case our proposals are accepted, will be about Rs. 15 lakhs or so. But that expenditure is worth being incurred in view of the advantages that the proposal will involve.

We further recommend that this Datum-grant should be increased by Re. 0-1-0 per head every five years till it reaches Re. 0-12-0 per head in each District, it being understood that the districts which have handicaps will get the extra grant as recommended. On this basis which will be reached in 15 years, it will be possible to introduce Compulsory Primary Education all over the province.

We suggest that the grant of Surat and Broach should be reduced to Re. 0-12-0 per head in the course of next ten years.

10. Admissibility of Expenditure for Government grant.—We shall now turn to the consideration of the question of the admissibility of expenditure.

We have to remember that (1) admissibility of expenditure against the Primary Education Fund and (2) admissibility of expenditure for Government grant are quite distinct from each other. Items for purpose (1) are admitted in audit provided they are covered by Section 8-B of the Act and are sanctioned by competent authority under the Primary Education Rules. These restrictions are imposed with a view to obtain proper control over expenditure and to see that the funds are applied to Primary Education only. As such restrictions are obviously necessary and as there is no difficulty experienced in their working, we do not propose to make any recommendations in this connection.

But the greatest defect of the present system has been the question of admissibility of expenditure for Government grant. As the rules stand, all expenditure in excess of the Datum-line is not admissible for Government grant unless it has received a specific sanction from Government. As we have already pointed out, this has enabled Government to evade its own share of legitimate expenditure and embarrassed many a Local Authority. We are convinced that unless this arbitrary power is taken away from Government and unless it is bound to contribute its share of all legitimate increase in expenditure, the cause of education will not prosper and the day when compulsory education becomes Universal will never dawn. We have, therefore, given our careful consideration to all the available material on this subject, i.e., Section 13 of the Act, Chapters VIII and IX of Primary Education Rules, and Chapters III and IV, and V of the Code of Orders Regulating Expenditure on Primary Education. (This will hereinafter be referred to as the 'Code'.) We also studied the audit notes of all Local Authorities for the last three years in order to acquaint ourselves of the general position. As a result of this careful perusal, we have come to the conclusion that a drastic reform of the present system is necessary on the lines that we shall suggest later on.

The following are the main points of differences between Government and the Local Authorities.

- (1) Expenditure on additional teachers necessary to cope with expansion of education ;
- (2) Expenditure on clerks entertained for the School Board Office ;
- (3) Expenditure on Rents of School Buildings ;
- (4) Expenditure on Physical Education ;
- (5) Special Teachers ;
- (6) Garden charges ; and
- (7) School contingencies.

These are the most important things. There are a number of other questions also which we shall consider in the course of this note but they are not so material to the progress of education as the items mentioned above.

We have kept the following three principles in view while determining the admissibility of an item of expenditure :—

- (1) All expenditure which is necessary to cope up with the expansion of education must be admitted for grant.
- (2) All reasonable expenditure incurred for the improvement of teaching and efficiency of a school must be admitted for grant.
- (3) All reasonable expenditure in connection with the teaching of subjects which are compulsorily included in the syllabus must be admitted for grant.

We shall now deal with the above items one by one.

Teaching Staff.—The most important question that we shall have to decide is that of admissibility or otherwise of expenditure on additional teachers entertained by a Local Authority.

Owing to the mass awakening in the country, the number of pupils has been going up by leaps and bounds every year. The demand for additional teachers is therefore very great. It is to be regretted, however, that Government have complained of some excuse or the other and refused to sanction the additional teachers entertained by Local Authorities. Until recently, Government had practically placed a ban on all expansion by refusing to sanction additional hands. It was obvious that far from encouraging expansion, Government were trying to control it as far as possible ; and so long as this policy continues there is no hope for the nation.

While we are thus anxious to see that Government policy is made more liberal, we also feel that it is desirable to control extravagance in this matter. We cannot ignore that on several occasions, considerations other than educational ones have weighed with Local Authorities while entertaining an additional teacher. We would also like to state that it should be the aim of our policy to increase the number of pupils per teacher in order to bring down the per capita cost of education and to make the maximum use of the available funds. We, therefore, recommend that, in future, Government policy in this matter should be based on the following principle :—

Government should admit for grant expenditure on as many teachers as are required by the Local Authority at 35 pupils per teacher, calculated on the monthly average number of pupils during the preceding year. This number should be raised to 45 if the shift system is made obligatory.

It should be clearly understood that a Local Authority has full power to entertain as many hands as it considers necessary and that Government grant *shall* be given on the above principles.

This policy, if adopted, will encourage expansion, put the finances of Local Authorities on sounder basis, and make the maximum use of our available funds.

Clerical Staff.—After a careful study of the strength of the clerical staff sanctioned to various local authorities in the province, we have come to the conclusion that the distribution of clerical staff is far from satisfactory.

The most important point to be decided is about the basis on which clerical staff should be sanctioned to a Local Authority. While we recognize the impossibility of working out a clear-cut formula and of securing absolute equality of treatment, we feel that there ought to be some rational basis for our policy and that we should do the utmost justice possible to the needs of the various Local Authorities.

The three possible alternatives for us are the number of schools, pupils, or teachers. We realise that these are all interdependent, but we wish to choose the most suitable one of these three. The work in a School Board Office does not depend upon the number of pupils. No work regarding pupils as such comes to the School Board, except the change in their birth-dates and these cases will always be few. A good deal of the work, i.e., Inspection Reports, Visitor's remarks, current and special repairs, Buildings and Playgrounds, rents, etc. depends upon the number of schools. But the largest amount of the work in the School Board Office will depend upon the number of teachers. Leave

accounts, service-books, pension papers, provident funds accounts, confidential reports, deputations to Training College, transfers and appointments, pay-bills, questions of disciplinary action, etc. are some of the matters that directly depend upon the number of teachers and it is these that form the lion's share of the work of a School Board Office. We, therefore, *recommend* that the number of clerks sanctioned should be based upon the number of teachers at the rate of one clerk for every hundred and fifty teachers. The case of the Bombay Suburban District will have to be considered on its own merits because it is a very small district. But in the case of the other districts, this basis will work quite satisfactorily. This excludes the clerk or clerks appointed for Provident Fund work.

Rents.—The next question that we shall consider is the admissibility of rents. At present, the expenditure of a Local Authority on rents for School buildings in any year is admissible to the extent to which it was admitted in the previous year *plus* an increase of 5 per cent over it, subject to the condition that amount of rents is certified by the Executive Engineer to be reasonable (Order 175 from the Code of Expenditure on Primary Education). It has generally happened that the increase in schools and pupils has been very rapid in recent years and consequently the rents have greatly increased. The tendency of Local Authorities to replace rent-free schools by rented ones—chiefly with a view to secure free admissions to Harijans—has also tended in the same direction. Today we find that a number of Local Authorities are made to suffer financially because the increase of rents under them has been more than five per cent. In 1938-39, for example, the total amount of rents disallowed for this reason alone is Rs. 1,24,522. We, therefore, feel that this practice is wrong and should be discontinued. We, therefore, recommend that—

“All the expenditure incurred by a Local Authority on rents should be admitted for grant provided that for all increase over the previous year the following two certificates are forthcoming :—

(i) A certificate by the Deputy Educational Inspector of the District to the effect that the additional accommodation rented was necessary ; and

(ii) A certificate by the Executive Engineer to the effect that the rent is reasonable.”

This recommendation, if adopted, will cause no hardship to Local Authorities, will effectively control extravagance in expenditure if any and will also provide for all legitimate increase in needs.

Expenditure on physical education.—The expenditure incurred by Local Authorities on physical education was not admitted for grant prior to 1938-39 and as the rules stand, it cannot be admitted even now. But for the last two years Government have begun to sanction a special grant to Local Authorities for physical education. The total amount of grant available is about a lakh and this is distributed by the Director of Public Instruction between the various Local Authorities on condition that they contribute half the amount from their own funds.

We do not approve of the idea of giving a special grant for physical education in this way. Government have now admitted the importance of physical education in primary schools, and as it forms a very important subject on the curriculum, we expect every Local Authority to spend a substantial amount for it. This will not be possible under the system of block grants. Secondly, the block grant may be reduced or withdrawn at any time and hence may upset the whole programme of development that may be chalked out by the Local Authorities. We, therefore suggest that expenditure on physical education should be admitted by Primary Education Rules.

The expenditure on physical education is generally of four types :—

- (1) Pay of special teachers.
- (2) Cost of refresher course.
- (3) Purchase of equipment.
- (4) Cost of Tournaments, prizes, etc.

Regarding (1) we want to suggest that the expenditure should *not* be admitted. The general policy should be to train up each primary teacher to give the necessary instruction. In big schools, a teacher with special aptitude and qualifications may be trained in a long-term course and asked to manage the physical education of the whole school with the help of the other teachers each of whom would have also received some training in physical education. In this way, the need of a special 'drill' teacher should be eliminated. But we recommend that should a Local Authority decide to appoint a drill teacher, it should be permitted to do so at its own cost, provided the teacher possesses the minimum qualifications laid down by Government.

Regarding (2) we suggest that the cost of such refresher courses should be admitted for grant provided that they have been opened with the previous approval of the Educational Inspector and are directly supervised by officers specially appointed by Government. We feel

that the existing teachers require such courses very badly. Many of them are untrained and many of the trained teachers also have not had any instruction in physical education during the period of training. In fact, we ought to call these short-term training classes rather than refresher courses. In view of these circumstances, we recommend that a liberal policy should be followed in granting permission for such courses or classes.

Regarding (3) we suggest that this item should be included under Primary Education Rule 112(c) by a suitable amendment of the rule. The upper limits given in this rule are so high that they can easily include this item also.

Regarding (4), we suggest that the expenditure should *not* be admitted for Government grant. Though tournaments, prizes, etc., are desirable, we feel that the cost of these should be borne by Local Authorities or should be met by donations and public contributions.

Special Teachers.—We have carefully considered the question of special teachers and we agree with Government that it is desirable to cut down expenditure on this item to a minimum. We, therefore, make the following recommendations :—

- (1) Drill : The case of special teachers for drill has already been considered.
- (2) Drawing : We do not consider that special teachers for drawing are necessary.
- (3) Music : Since this is an important subject for girls and since it is included in the syllabus for the Primary School Leaving Certificate, we recommend that the pay of a part-time Music Teacher may be approved for grant if at least 10 girls are attending the class.

Garden charges.—The present position is as under :—

INADMISSIBLE FOR GRANT

Order 224.—Expenditure on account of gardening charges in primary schools (in the case of Municipalities).

Order 225.—Expenditure incurred by Boards in planting trees in school compounds.

Order 305.—In the case of District Local Board Local Authorities expenditure on garden charges which comes within the Datum-line only is admissible for grant.

Order 306.—The expenditure on school gardens will be admitted for grant to the extent to which it was incurred in the Datum year irrespective of the fact whether the schools receiving garden grant in a particular year are or are not identical with those in receipt of garden charges in the Datum year.

To begin with, we would like to emphasize the great importance of nature-study in the syllabus of primary schools. We quote below from the report a Committee appointed by Director of Public Instruction, Madras to enquire into the question of a proper use of a school garden :—

“In the hands of a skilled teacher, there is no limit to the field which can be covered gradually and quite naturally—the value of school gardening as a subject of instruction in the higher standards of elementary schools needs no elaboration ; in its utilitarian vocational aspect, and in the interest it should inculcate in the pupil in regard to plant life and farming operations of the locality, it deserves recommendation as a staple subject of the curriculum.”

We therefore, feel that we should give all encouragement to school gardens. In rural areas these gardens are not costly and we suggest that the contingency of schools maintaining gardens should be suitably increased. We recommend a slightly higher rate to schools conducting upper primary classes, as the grown-up boys will do more gardening work than the younger children of Standards I to IV.

School Contingencies.—We feel that the existing scale of school contingencies is not adequate. We feel that there should be more practical instruction in schools and this is sure to require some petty contingent expenditure from month to month. We therefore, recommend that the scale of contingency to schools should be suitably revised. We also suggest that the rules should be elastic enough to permit the Local Authorities to incur a little higher expenditure in certain localities where living may be costly. We do not however, make any definite recommendations now as we feel that this question will have to be decided after consulting the Local Authorities.

These are the most important items that affect the progress and efficiency of education. And if the question of admissibility of expenditure on these items is settled in the manner we have suggested above, expansion will be very rapid and compulsory education may be realised within the next ten or fifteen years.

II. Conclusion.—We entirely agree with the recommendation of the Kale Committee that the liability of Government should be defined by statute in the most unambiguous terms. The history of the past

several years has shown that though the Local Bodies have come forward to bear their share of expenditure, Government have not fulfilled their obligation on more than one occasion. This evasion of its responsibility by Government embarrasses the Local Authorities, retards expansion, and reduces efficiency. Arbitrary and sudden cuts will naturally interfere with the smooth and efficient working of schools and we would like to see that this does not happen. We, therefore, recommend that—

(1) Section 13(1) of the Act should be amended so as to define the liability of Government for *all* additional expenditure in the light of our recommendation in para. 10 above—*both* for compulsory education and voluntary expansion.

Voluntary expansion is a necessary preliminary to the introduction of compulsion and it would be extremely undesirable to permit Government to evade its responsibility for it. Secondly, we feel that this distinction between compulsion and expansion on a voluntary basis does not work well in practice. Local Authorities get schemes sanctioned under the name of compulsion and as they do not enforce them in any rigid manner, they become schemes of voluntary expansion only. We, therefore, feel that schemes of compulsion and of voluntary expansion should be treated on the same basis.

(2) Section 13(2) of the Act should be amended to state positively that the Datum-grants on the lines recommended in para. 9 above shall be paid to the Local Authorities subject to the same proviso as stands today.

(3) The recommendations made by us in para. 10 above should be incorporated in Primary Education Rules.

APPENDIX I

Serial No.	Name of the District	Population	Name of L. A. Municipality in the District	Population	Population of the District excluding the population of the L. A. Municipality	Datum-line grant for Primary Education to the District	Grant per head of population
1	2	3	4	5	6	7	8
1	Bombay Suburban	1,79,524	Bandra	40,649	1,38,875	22,992	As. 2
2	Thana	8,36,625	Nil	...	8,36,625	2,25,572	7
3	Nasik	10,00,048	Nasik	45,744	9,24,862	3,84,462	6
4	Ratnagiri	13,02,527	Malegaon	29,442	...	4,28,818	7
5	Kolaba	6,28,721	Nil	...	13,02,527	2,42,412	3
6	Ahmedabad	9,24,033	Nil	...	6,28,721	2,42,412	2
7	Kaira	7,41,650	Ahmedabad	3,82,757	5,41,276	3,91,534	11
8	Broach	3,34,170	Nadiad	34,584	7,07,066	4,90,129	1
9	Panch Mahals	4,54,526	Broach	34,276	2,99,894	2,79,296	10
10	Surat	6,93,613	Nil	...	4,54,526	1,92,633	9
11	Poona	11,69,798	Surat	1,63,210	5,30,403	4,81,155	4
12	Satara	11,79,712	Poona City	1,80,022	9,89,776	4,65,104	6
13	East Khandesh	12,06,035	Satara	24,027	11,55,685	4,78,148	0
14	West Khandesh	7,71,794	Jaigaon	34,304	11,48,240	5,67,944	7
15	Ahmednagar	9,88,206	Amalner	23,491	...	5,50,403	0
16	Sholapur	8,77,520	Dhulia	39,656	7,32,138	3,99,027	8
17	Dharwar	11,02,677	Ahmednagar	41,890	9,46,316	2,72,250	10
18	Belgaum	10,76,701	Sholapur	1,35,410	7,42,110	5,99,324	3
19	Bijapur	8,69,220	Hubli	83,494	9,32,439	...	...
20	North Kanara	4,17,835	Gadag	45,840	...	4,47,052	7
			Dharwar	40,904	10,76,701	4,22,347	2
			Nil	...	8,29,467	2,51,215	7
			Bijapur	39,753	4,17,835	...	...
			Nil	...	...	...	...

APPENDIX II

Economic Capacities of the Districts

Serial No.	District	Population in thousands	Cess in thousands	Amount of cess per capita
1	2	3	4	5
			Rs.	Rs. a. p.
1	Bombay Suburban ...	139	...	...
2	Thana ...	837	95	0 1 10
3	Nasik ...	925	118	0 2 1
4	Ratnagiri ...	1,303	61	0 0 9
5	Kolaba ...	629	77	0 2 0
6	Ahmedabad ...	541	151	0 4 6
7	Kaira ...	707	155	0 3 6
8	Broach ...	300	96	0 5 1
9	Panch Mahals ...	455	37	0 1 4
10	Surat ...	530	170	0 5 2
11	Poona ...	990	100	0 1 7
12	Satara ...	1,156	120	0 1 8
13	East Khandesh ...	1,148	200	0 2 9
14	West Khandesh ...	732	127	0 2 9
15	Nagar ...	946	127	0 2 2
16	Sholapur ...	742	84	0 1 10
17	Dharwar ...	932	189	0 3 3
18	Belgaum ...	1,077	146	0 2 2
19	Bijapur ...	829	95	0 1 10
20	North Kanara ...	418	63	0 2 5
		15,336	2,211	0 2 5 (Average)

APPENDIX III

Densities of Population

District	Density	District	Density
1. Ahmedabad ...	260	11. Poona ...	219
2. Broach ...	228	12. Satara ...	233
3. Kaira ...	458	13. Sholapur ...	192
4. Panch Mahals ...	283	14. Bombay Suburban ...	1,166
5. Surat ...	420	15. Belgaum ...	233
6. Thana ...	244	16. Bijapur ...	152
7. Ahmednagar ...	149	17. Dharwar ...	239
8. East Khandesh ...	285	18. Kanara ...	106
9. West Khandesh ...	121	19. Kolaba ...	290
10. Nasik ...	170	20. Ratnagiri ...	327

APPENDIX IV

Physical Factors Affecting cost of Education

Serial No.	District	No. of villages		Percentage of villages		Population in villages		Percentage of Population in villages	
		Below 500 Population	Above 500 Population	Below 500 Population	Above 500 Population	Below 500 Population	Above 500 Population	Below 500 Population	Above 500 Population
1	2	3	4	5	6	7	8	9	10
1	Ahmedabad	443	438	50	50	1,26,587	8,73,181	12.6	87.4
2	Broach	213	195	52	48	60,396	2,73,774	18.0	82.0
3	Kaira	183	397	32	68	56,547	6,85,103	7.6	92.4
4	Panch Mahals	370	283	57	43	98,022	3,56,504	21.5	78.5
5	Surat	400	385	51	49	1,04,538	5,89,075	15.0	85.0
6	Thana	1,001	551	64	36	2,65,932	5,70,693	31.7	68.3
7	Ahmednagar	705	652	52	48	1,98,897	7,89,309	20.2	79.8
8	East Khandesh	855	636	57	43	2,13,447	9,92,588	17.3	82.7
9	West Khandesh	1,038	454	69	31	2,10,288	5,61,506	27.2	72.8
10	Nasik	1,062	584	64	36	2,61,321	8,38,727	26.2	23.8
11	Poona	571	573	50	50	1,54,426	10,15,372	13.1	86.9
12	Satara	620	721	46	54	1,54,820	10,24,892	13.0	87.0
13	Sholapur	222	495	31	69	72,904	8,04,616	8.3	91.7
14	Bombay Suburban District	50	45	50	50	9,162	1,70,362	5.7	94.3
15	Belgaum	513	576	47	53	1,23,831	9,52,870	11.4	88.6
16	Bijapur	602	518	55	45	1,62,354	7,26,866	18.6	81.4
17	Dharwar	724	572	56	44	1,86,198	9,16,479	16.7	83.3
18	Kanara	1,059	174	86	14	1,40,304	2,77,531	33.4	66.6
19	Kolaba	1,130	346	77	23	2,64,888	3,63,833	42.1	57.9
20	Ratnagiri	423	888	32	68	1,23,146	11,79,381	9.4	90.6

APPENDIX V

Serial No.	Name of the District	POPULATION					Backward	Percentages according to population			Remarks
		Advanced	Intermediate		Total	Advanced		Inter-mediate	Back-ward		
			Hindus	Muslims						6		8	9	10
1	2	3	4	5	6	7					11
1	Poona	84,000	7,55,000	55,000	8,10,000	2,38,000	7	72	21		
2	Satara	50,000	8,62,000	43,000	9,05,000	2,03,000	4	78	18		
3	Nagar	44,000	5,90,000	51,000	6,41,000	2,55,000	4	69	27		
4	East Khandesh	77,000	7,45,000	1,27,000	8,72,000	2,43,000	7	73	20		
5	West Khandesh	36,000	3,35,000	39,000	3,74,000	3,46,000	5	49	45		
6	Sholapur	81,000	5,20,000	72,000	5,92,000	1,91,000	9	69	22		
7	Dharwar	68,000	6,64,000	1,58,000	8,22,000	1,93,000	7	75	18		
8	Bijapur	49,000	5,35,000	1,05,000	6,40,000	1,75,000	6	74	20		
9	Kanara	81,000	2,52,000	31,000	2,83,000	35,000	20	72	8		
10	Belgaum	53,000	6,83,000	93,000	7,86,000	1,91,000	5	78	19		
11	Bombay Suburban District	21,000	73,000	21,000	94,000	27,000	14	65	21		
12	Thana	60,000	3,74,000	38,000	4,12,000	3,27,000	8	47	45		
13	Nasik	50,000	5,66,000	56,000	6,22,000	3,10,000	5	62	31		
14	Ratnagiri	1,21,000	9,62,000	87,000	10,49,000	1,23,000	9	82	9		
15	Kolaba	46,000	4,36,000	31,000	4,67,000	1,10,000	7	75	18		
16	Surat	54,000	2,46,000	59,000	3,05,000	3,13,000	8	45	47		
17	Ahmedabad	67,000	5,73,000	1,16,000	6,89,000	1,38,000	8	76	16		
18	Broach	18,000	1,28,000	80,000	2,08,000	98,000	6	63	31		
19	Kaira	53,000	5,12,000	74,000	5,86,000	67,000	7	83	10		
20	Panch Mahals	20,000	2,24,000	35,000	2,59,000	1,68,000	5	58	37		

APPENDIX VI

Consolidated Statement.

Serial No.	District.	Local Cess income.	Density of population per sq. mile.	Percentage of villages below 500.	Percentage of Population in villages below 500.	Forest area (in million acres).	Percentage of Backward classes.
1	2	3	4	5	6	7	8
	Provincial Average.	0-2-5	232	57	17	.4	21
1	Ratnagiri	0-0-9	...	...	...	...	...
2	Thana	0-1-10	...	64	32	.8	45
3	Nasik	0-2-1	170	64	26	.8	31
4	Kolaba	0-2-0	...	77	42	...	...
5	Panch Mahals	0-1-4	...	...	22	...	37
6	Poona	0-1-7	...	...	...	...	...
7	Satara	0-1-8	...	...	...	...	...
8	Nagar	0-2-2	149	...	20	...	27
9	Sholapur	0-1-10	192	...	...	...	22
10	Belgaum	0-2-2	...	...	...	...	...
11	Bijapur	0-1-10	152	...	19	...	...
12	N. Kanara	...	106	86	33	2.0	...
13	W. Khandesh	...	121	69	27	1.3	45
14	Broach	...	22	...	18	...	31
15	Surat	...	...	...	...	...	47

APPENDIX VII

S. No.	District	Rate of grant	Population	Amount of grant recommended	Increase over the present grant
1	2	3	4	5	6
1	Bombay Suburban	0 9 0	1,38,875	78,117	55,125
2	Thana	0 10 0	8,36,625	5,22,890	2,97,318
3	Ratnagiri	0 11 0	13,02,527	8,95,447	3,66,669
4	Panch Mahals	0 11 0	4,54,526	3,12,487	1,19,854
5	Kanara	0 11 0	4,17,835	2,87,262	36,047
6	Kolaba	0 9 0	6,28,721	3,53,656	1,11,244
7	Satara	0 9 0	11,55,685	6,50,073	1,71,925
8	Sholapur	0 9 0	7,42,110	4,17,437	1,45,187
9	Belgaum	0 9 0	10,76,701	6,05,644	1,58,592
10	Nasik	0 10 0	9,24,862	5,15,539	1,31,077
11	Nagar	0 9 0	9,46,316	5,32,303	1,33,276
12	East Khandesh	0 9 0	11,48,240	6,45,885	77,941
13	Bijapur	0 9 0	8,29,467	4,66,575	44,228
14	Poona	0 9 0	9,89,776	5,56,749	91,645
					19,40,128